

**Table 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1997 AND 1998**

[Data for 1997 have been revised. In thousands of dollars. Data are on a cash basis accounting]

Source of revenue	Tax base		Tax collections	
	1997 1/	1998	1997 1/	1998
All sources	47,708,855	45,274,190	1,433,012	1,436,654
Sources taxed at 4 percent	33,068,609	31,816,429	1,322,744	1,272,657
Retailing	15,973,955	15,146,134	638,958	605,845
Services	5,414,691	5,431,503	216,588	217,260
Contracting	2,944,427	2,906,189	117,777	116,248
Theater, amusement, radio	229,802	227,543	9,192	9,102
Interest	205,513	216,024	8,221	8,641
Commissions	634,312	657,310	25,372	26,292
Hotel rentals	2,155,319	1,957,068	86,213	78,283
All other rentals	3,826,024	3,653,585	153,041	146,143
Use (4 percent)	499,051	433,653	19,962	17,346
All others (4 percent)	1,185,516	1,187,422	47,421	47,497
Sources taxed at other rates 2/	14,640,247	13,457,761	70,584	65,182
Insurance solicitors	747,825	601,997	1,122	903
Sugar processing	6,309	9,074	32	45
Pineapple canning	4,793	4,707	24	24
Producing	505,557	462,467	2,528	2,312
Manufacturing	581,259	527,945	2,906	2,640
Wholesaling	8,101,894	7,719,479	40,509	38,597
Services (intermediary)	283,064	317,133	1,415	1,586
Use (1/2 percent)	4,409,546	3,814,959	22,048	19,075
Unallocated net collections 3/	-	-	39,683	98,815

1/ 1997 tax base and collections reflect Department of Taxation as reported in "Calendar Year Summary 02/18/99".

2/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

3/ Includes electronic fund payments not identified by source, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables).